IAC Ch 11, p.1

189—11.2(533) Factors considered. In determining whether a credit union is insolvent, the superintendent shall, among other things, consider the following:

- 1. Amount and length of delinquent loans;
- 2. Available reserves;
- 3. Source of operating funds;
- 4. Book and market value of assets; and
- 5. Current and expected operating expenses.